

# STATE OF RHODE ISLAND

## INCOME TAX WITHHOLDING PERCENTAGE METHOD FOR THE PERIOD BEGINNING ON OR AFTER JANUARY 1, 2007

Employers, in computing the amount of income tax to be withheld from a payment of wages to an employee, should make a percentage computation based upon the following withholding and the appropriate rate table.

### 2007 INCOME TAX WITHHOLDING ALLOWANCE

Payroll Period	Amount of one withholding allowance
Weekly.....	\$ 65.38
Biweekly.....	130.77
Semimonthly.....	141.67
Monthly.....	283.33
Quarterly.....	850.00
Semiannually.....	1,700.00
Annually.....	3,400.00
Daily or Miscellaneous.....	13.08

### THE STEPS IN COMPUTING THE INCOME TAX TO BE WITHHELD ARE AS FOLLOWS

- (1) Multiply the amount of one withholding exemption (see table above) by the number of exemptions and allowances claimed by the employee;
- (2) Subtract the amount from the employee's wages;
- (3) Determine the amount to be withheld from the appropriate table on the following pages.

### EXAMPLE

An unmarried employee has a weekly payroll period, for which he is paid \$900.00, and has in effect a Federal Form W-4 claiming two (2) exemptions. His employer computes the income tax to be withheld as follows:

(1) Total wage payment.....		\$ 900.00
(2) Amount of (1) Exemption.....	\$ 65.38	
(3) Number of exemptions claimed on Federal Form W-4.....	2	
(4) Line 2 multiplied by line 3.....		130.76
(5) Amount subject to withholding (Line 1 less Line 4).....		769.24
(6) Tax to be withheld		
(6a) Tax on.....	645.00	22.28
(6b) Tax on remainder.....	124.24 @ 7%	8.70
(7) Total to be withheld.....		\$ 30.98

# 2007 RHODE ISLAND WITHHOLDING TABLES

Tables for percentage method of withholding for wages paid on or after **JANUARY 1, 2007.**

## TABLE 1 - WEEKLY PAYROLL PERIOD

### (A) SINGLE Person - Including HEAD OF HOUSEHOLD

If the amount of wages is: The amount of income tax withheld shall be:

Not over	\$ 51	\$ 0.00			
<u>Over</u>	<u>But not over</u>			<u>Of excess over</u>	
\$ 51	\$ 645	\$ 0.00	PLUS 3.75%	\$ 51	
645	1,482	22.28	PLUS 7.00%	645	
1,482	3,131	80.87	PLUS 7.75%	1,482	
3,131	6,763	208.67	PLUS 9.00%	3,131	
6,763	.....	535.55	PLUS 9.90%	6,763	

### (B) MARRIED Person

If the amount of wages is: The amount of income tax withheld shall be:

Not over	\$ 124	\$ 0.00			
<u>Over</u>	<u>But not over</u>			<u>Of excess over</u>	
\$ 124	\$ 1,129	\$ 0.00	PLUS 3.75%	\$ 124	
1,129	2,402	37.69	PLUS 7.00%	1,129	
2,402	3,871	126.80	PLUS 7.75%	2,402	
3,871	6,831	240.65	PLUS 9.00%	3,871	
6,831	.....	507.05	PLUS 9.90%	6,831	

## TABLE 2 - BIWEEKLY PAYROLL PERIOD

### (A) SINGLE Person - Including HEAD OF HOUSEHOLD

If the amount of wages is: The amount of income tax withheld shall be:

Not over	\$ 102	\$ 0.00			
<u>Over</u>	<u>But not over</u>			<u>Of excess over</u>	
\$ 102	\$ 1,289	\$ 0.00	PLUS 3.75%	\$ 102	
1,289	2,964	44.51	PLUS 7.00%	1,289	
2,964	6,262	161.76	PLUS 7.75%	2,964	
6,262	13,525	417.36	PLUS 9.00%	6,262	
13,525	.....	1,071.03	PLUS 9.90%	13,525	

### (B) MARRIED Person

If the amount of wages is: The amount of income tax withheld shall be:

Not over	\$ 248	\$ 0.00			
<u>Over</u>	<u>But not over</u>			<u>Of excess over</u>	
\$ 248	\$ 2,258	\$ 0.00	PLUS 3.75%	\$ 248	
2,258	4,804	75.38	PLUS 7.00%	2,258	
4,804	7,742	253.60	PLUS 7.75%	4,804	
7,742	13,662	481.30	PLUS 9.00%	7,742	
13,662	.....	1,014.10	PLUS 9.90%	13,662	

## TABLE 3 - SEMIMONTHLY PAYROLL PERIOD

### (A) SINGLE Person - Including HEAD OF HOUSEHOLD

If the amount of wages is: The amount of income tax withheld shall be:

Not over	\$ 110	\$ 0.00			
<u>Over</u>	<u>But not over</u>			<u>Of excess over</u>	
\$ 110	\$ 1,397	\$ 0.00	PLUS 3.75%	\$ 110	
1,397	3,211	48.26	PLUS 7.00%	1,397	
3,211	6,783	175.24	PLUS 7.75%	3,211	
6,783	14,652	452.07	PLUS 9.00%	6,783	
14,652	.....	1,160.28	PLUS 9.90%	14,652	

### (B) MARRIED Person

If the amount of wages is: The amount of income tax withheld shall be:

Not over	\$ 269	\$ 0.00			
<u>Over</u>	<u>But not over</u>			<u>Of excess over</u>	
\$ 269	\$ 2,446	\$ 0.00	PLUS 3.75%	\$ 269	
2,446	5,204	81.64	PLUS 7.00%	2,446	
5,204	8,388	274.70	PLUS 7.75%	5,204	
8,388	14,800	521.46	PLUS 9.00%	8,388	
14,800	.....	1,098.54	PLUS 9.90%	14,800	

## TABLE 4 - MONTHLY PAYROLL PERIOD

### (A) SINGLE Person - Including HEAD OF HOUSEHOLD

If the amount of wages is: The amount of income tax withheld shall be:

Not over	\$ 221	\$ 0.00			
<u>Over</u>	<u>But not over</u>			<u>Of excess over</u>	
\$ 221	\$ 2,793	\$ 0.00	PLUS 3.75%	\$ 221	
2,793	6,423	96.45	PLUS 7.00%	2,793	
6,423	13,567	350.55	PLUS 7.75%	6,423	
13,567	29,304	904.21	PLUS 9.00%	13,567	
29,304	.....	2,320.54	PLUS 9.90%	29,304	

### (B) MARRIED Person

If the amount of wages is: The amount of income tax withheld shall be:

Not over	\$ 538	\$ 0.00			
<u>Over</u>	<u>But not over</u>			<u>Of excess over</u>	
\$ 538	\$ 4,892	\$ 0.00	PLUS 3.75%	\$ 538	
4,892	10,408	163.28	PLUS 7.00%	4,892	
10,408	16,775	549.40	PLUS 7.75%	10,408	
16,775	29,600	1,042.84	PLUS 9.00%	16,775	
29,600	.....	2,197.09	PLUS 9.90%	29,600	

# 2007 RHODE ISLAND WITHHOLDING TABLES

Tables for percentage method of withholding for wages paid on or after **JANUARY 1, 2007.**

## TABLE 5 - QUARTERLY PAYROLL PERIOD

### (A) SINGLE Person - Including HEAD OF HOUSEHOLD

If the amount of wages is: The amount of income tax withheld shall be:

Not over	\$ 663	\$ 0.00			
<u>Over</u>	<u>But not over</u>			<u>Of excess over</u>	
\$ 663	\$ 8,380	\$ 0.00	PLUS 3.75%	\$ 663	
8,380	19,269	289.39	PLUS 7.00%	8,380	
19,269	40,700	1,051.62	PLUS 7.75%	19,269	
40,700	87,913	2,712.52	PLUS 9.00%	40,700	
87,913	.....	6,961.69	PLUS 9.90%	87,913	

### (B) MARRIED Person

If the amount of wages is: The amount of income tax withheld shall be:

Not over	\$ 1,613	\$ 0.00			
<u>Over</u>	<u>But not over</u>			<u>Of excess over</u>	
\$ 1,613	\$ 14,675	\$ 0.00	PLUS 3.75%	\$ 1,613	
14,675	31,225	489.83	PLUS 7.00%	14,675	
31,225	50,325	1,648.33	PLUS 7.75%	31,225	
50,325	88,800	3,128.58	PLUS 9.00%	50,325	
88,800	.....	6,591.33	PLUS 9.90%	88,800	

## TABLE 6 - SEMIANNUAL PAYROLL PERIOD

### (A) SINGLE Person - Including HEAD OF HOUSEHOLD

If the amount of wages is: The amount of income tax withheld shall be:

Not over	\$ 1,325	\$ 0.00			
<u>Over</u>	<u>But not over</u>			<u>Of excess over</u>	
\$ 1,325	\$ 16,760	\$ 0.00	PLUS 3.75%	\$ 1,325	
16,760	38,538	578.81	PLUS 7.00%	16,760	
38,538	81,400	2,103.27	PLUS 7.75%	38,538	
81,400	175,825	5,425.08	PLUS 9.00%	81,400	
175,825	.....	13,923.33	PLUS 9.90%	175,825	

### (B) MARRIED Person

If the amount of wages is: The amount of income tax withheld shall be:

Not over	\$ 3,225	\$ 0.00			
<u>Over</u>	<u>But not over</u>			<u>Of excess over</u>	
\$ 3,225	\$ 29,350	\$ 0.00	PLUS 3.75%	\$ 3,225	
29,350	62,450	979.69	PLUS 7.00%	29,350	
62,450	100,650	3,296.69	PLUS 7.75%	62,450	
100,650	177,600	6,257.19	PLUS 9.00%	100,650	
177,600	.....	13,182.69	PLUS 9.90%	177,600	

## TABLE 7 - ANNUAL PAYROLL PERIOD

### (A) SINGLE Person - Including HEAD OF HOUSEHOLD

If the amount of wages is: The amount of income tax withheld shall be:

Not over	\$ 2,650	\$ 0.00			
<u>Over</u>	<u>But not over</u>			<u>Of excess over</u>	
\$ 2,650	\$ 33,520	\$ 0.00	PLUS 3.75%	\$ 2,650	
33,520	77,075	1,157.63	PLUS 7.00%	33,520	
77,075	162,800	4,206.48	PLUS 7.75%	77,075	
162,800	351,650	10,850.17	PLUS 9.00%	162,800	
351,650	.....	27,846.67	PLUS 9.90%	351,650	

### (B) MARRIED Person

If the amount of wages is: The amount of income tax withheld shall be:

Not over	\$ 6,450	\$ 0.00			
<u>Over</u>	<u>But not over</u>			<u>Of excess over</u>	
\$ 6,450	\$ 58,700	\$ 0.00	PLUS 3.75%	\$ 6,450	
58,700	124,900	1,959.38	PLUS 7.00%	58,700	
124,900	201,300	6,593.38	PLUS 7.75%	124,900	
201,300	355,200	12,514.38	PLUS 9.00%	201,300	
355,200	.....	26,365.38	PLUS 9.90%	355,200	

## TABLE 8 - DAILY OR MISCELLANEOUS PAYROLL PERIOD

### (A) SINGLE Person - Including HEAD OF HOUSEHOLD

If the amount of wages is: The amount of income tax withheld shall be:

Not over	\$ 10.20	\$ 0.00			
<u>Over</u>	<u>But not over</u>			<u>Of excess over</u>	
\$ 10.20	\$ 128.90	\$ 0.00	PLUS 3.75%	\$ 10.20	
128.90	296.40	4.45	PLUS 7.00%	128.90	
296.40	626.20	16.18	PLUS 7.75%	296.40	
626.20	1,352.50	41.74	PLUS 9.00%	626.20	
1,352.50	.....	107.11	PLUS 9.90%	1,352.50	

### (B) MARRIED Person

If the amount of wages is: The amount of income tax withheld shall be:

Not over	\$ 24.81	\$ 0.00			
<u>Over</u>	<u>But not over</u>			<u>Of excess over</u>	
\$ 24.81	\$ 225.77	\$ 0.00	PLUS 3.75%	\$ 24.81	
225.77	480.38	7.54	PLUS 7.00%	225.77	
480.38	774.23	25.36	PLUS 7.75%	480.38	
774.23	1,366.15	48.13	PLUS 9.00%	774.23	
1,366.15	.....	101.40	PLUS 9.90%	1,366.15	